



Umzimkhulu

Municipality

Tel: (039) 259 5000/5300
Fax: (039) 259 0427

169 Main Street
Private Bag 53
Umzimkhulu 3297
Email: info@umzimkhululm.gov.za

ADJUSTMENT BUDGET 2014/2015

26 FEBRUARY 2015

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ADJUSTMENT BUDGET SPEECH

Umzimkhulu Local Municipality
Adjustment Budget Speech – 26 February 2015

To the Honourable Speaker, Deputy Mayor, EXCO members, Hon.Councillors, Amakhosi asendlunkulu, the Municipal Manager, Heads of Departments, municipal officials and members of the community.

It is my great pleasure, in my capacity as Mayor of Umzimkhulu Local Municipality, to present for review and approval, the adjustment budget for the 2014/2015 financial year. In terms of section 28(1) of the MFMA, a municipality may revise an approved annual budget through an adjustments budget. The MFMA prescribes a number of scenarios that may necessitate the approval of an adjustment budget. In the case of the UMzimkhulu 2014/2015 adjustment budget the main considerations necessitating revision of the approved budget are the unforeseen grants that have come to the municipality's attention during the course of the financial year instances, an increase of own revenue collection and also instances of over and under expenditure by departments in individual votes. In the main expenditure, is on track with most votes at over 50% expenditure at half-year, where there has been under-expenditure this was due to some votes being seasonal with expenditure only planned for the second-half of the year.

ADJUSTMENT BUDGET 2014/2015

	<u>ORIGINAL BUDGET</u>	<u>ADJUSTED BUDGET</u>
OWN REVENUE	14, 938, 142	18, 630, 865
OPERATIONAL GRANTS	<u>123, 111, 320</u>	<u>123, 116, 320</u>
TOTAL OPERATIONAL REVENUE	138, 049, 462	141, 747, 185
 CAPITAL GRANTS	 <u>70, 395, 680</u>	 <u>94, 895, 680</u>
TOTAL INCOME	<u>208, 445, 142</u>	<u>236, 642, 865</u>
 OPERATIONAL EXPENDITURE		
SALARIES	56, 875, 352	60, 153, 166
GENERAL EXPENSES	71, 463, 500	73, 670, 575
REPAIRS AND MAINTENANCE	12, 018, 000	10, 518, 000
CONTRIBUTION TO CAPITAL OUTLAY	<u>6, 740, 000</u>	<u>7, 734, 000</u>
TOTAL OPERATIONAL EXPENDITURE	<u>147, 096, 852</u>	<u>152, 075, 741</u>

CAPITAL PROJECTS FUNDED BY:

MIG	39, 391, 680	39, 391, 680
ELECTRIFICATION	15, 004, 000	15, 004, 000
NEIGHBORHOOD GRANT	16, 000, 000	16, 000, 000
SMALL TOWN DEVELOPMENT	-	8, 000, 000
OTHER FIXED ASSETS (Own Funding)	12, 200, 000	9, 010, 000
ELECTRIFICATION (DBSA)		10, 000, 000
ELECTRIFICATION (HGD& COGTA)		6, 500, 000
ELECTRIFICATION (INTERNAL FUND)		2, 500, 000
EXCELLENCE AWARD –FENCING OF POUND		1, 000,000
TOTAL CAPITAL BUDGET	<u>82, 595, 680</u>	<u>107, 405, 680</u>

TOTAL EXPENDITURE	<u>229, 692, 532</u>	<u>259, 481, 421</u>
NETT DEFICIT	21, 247, 390	22, 838, 556

REVENUE

The municipality's own revenue has slightly increased with an amount of R 3, 692, 723 due to collection that has been above the anticipated budget. This amount includes the amount of R 1 million from Cogta for the award of best performing medium municipality in KZN. The 1million will be used for the pound fencing.

In respect of the operating grants the municipality has adjusted by R 5, 000 the rollover of IDP grant that was not fully spent in the year 2013/2014.

CAPITAL GRANTS

In respect of Capital Grants receipts, the municipality has received an amount of R8 million, from Cogta, in the form of a Small Town Development Grant to assist with the infrastructure of building Traffic offices. The municipality has also received an amount of R 3, 5 million from Cogta and R 3 million from Harry Gwala District in respect of Electrification for Gay brook connections. The municipality has adjusted its budget by R 10 million for the approved pledge of Integrated National Electrification Programme that will be received from DBSA for the implementation of Entsikeni phase3. The municipality has also adjusted its budget by R 2, 5 million that will be funded internally for Electrification to accelerate the Entsikeni phase 2.

OPERATIONAL EXPENDITURE)

Salaries have increased by an amount of R3.3 million from R56, 9 million to R60, 2 million. The municipality has forecasted the upper limits for councilors by 6% by looking at the previous increase of 5% due to the fact that the upper limits are not yet released. It was also noted that there are new employees that have joined the medical aid schemes, which the municipality contributes 70%.

General expenses – The total approved budget was R71, 4 million and actual expenditure that has been incurred for the past seven months is R46, 7 million which is 65% overall budget, which means that some of the expenses will have to be minimized. This is due to higher than anticipated expenditure in respect of line items such as audit and accounting fees; subsistence and travelling; Electricity, Leases, Fuel and Oil, audio and video; and capacity building/consultants.

The total approved budget for repairs and maintenance was R12 million and the actual expenditure to date is R3, 9 million which is 32, 5%. The votes that have not been spent to date are repairs on streets, roads and signs; minor repairs on sport fields; repairs of Taxi Rank; and renovation of public toilets. This is mainly as a result of planning related issues. Thus repairs on these assets will commence in the second half of the year. The back to basic programme is mainly but not limited to, directed to repairs and maintenance. In responding positively to this call by our President, we should strive to improve on our repairs and maintenance spending and ensure that we keep our infrastructure in good usable condition and improve on our turnaround time in addressing prevailed bad conditions and on services delivered to the people. We need to refocus on forward planning as a way of directly addressing this problem of under spending on repairs and maintenance. This is not only directed to maintenance, but even to other projects. This, I think we can do by having all preliminary activities prior start of repairs and maintenance project, done, even before budget approval, so that projects start exactly when the year starts.

The total budget for Contribution to Capital Outlay was R6, 7 million and the actual spending to date is R1,4 million which is 21%. This is also due to the fact that most of the votes under Contribution to Capital Outlay and Special Programs are seasonal as per need at that time.

The overall performance on financial management in all departments has shown a significant improvement which is evident on operational expenses. On projects we still need to improve a lot in order to be in a position to reach the required targets. Turn-around action plan had been developed by infrastructure in order to accelerate the expenditure on grants and we are optimistic that we will achieve 100% expenditure by the end of financial year.

Ladies and gentlemen, may I take this opportunity to thank you for your attentiveness and your contribution in the ongoing development of Umzimkhulu

Thank you

The Honourable Mayor
Cllr. M. B. Mpabanga

EXECUTIVE SUMMARY

Umzimkhulu



Municipality

Tel: (039) 259 5000/5300
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PROVINCE OF KWAZULU-NATAL

KZN 435

SUMMARY ADJUSTMENT BUDGET 2014/2015

<u>INCOME</u>	<u>ORIGINAL BUDGET 2014-2015</u>	<u>ADJUSTMENT</u>	<u>FINAL ADJUSTMENT 2014-2015</u>
OWN REVENUE	14,938,142	3,692,723	18,630,865
OPERATIONAL GRANTS	123,111,320	5,000	123,116,320
CAPITAL GRANTS	70,395,680	24,500,000	94,895,680
<u>TOTAL INCOME</u>	<u>208,445,142</u>	<u>28,197,723</u>	<u>236,642,865</u>
<u>OPERATIONAL EXPENDITURE</u>			
EMPLOYEE RELATED COSTS	43,690,416	1,734,101	45,424,517
REMUNERATION OF COUNCILLORS	13,184,937	1,543,713	14,728,649
GENERAL EXPENSES	71,463,500	2,207,075	73,670,575
REPAIRS AND MAINTENANCE	12,018,000	-1,500,000	10,518,000
CONTRIBUTIONS TO OUTLAY	6,740,000	994,000	7,734,000
<u>TOTAL OPERATIONAL EXPENDITURE</u>	<u>147,096,852</u>	<u>4,978,888</u>	<u>152,075,741</u>

OPERATIONAL GRANTS

RECOG OF REVENUE-FMG	1,800,000	-	1,800,000
RECOG OF REVENUE-MSIG	934,000	-	934,000
EQUITABLE SHARE	116,142,000	-	116,142,000
EPWP GRANT	1,913,000	-	1,913,000
MIG ADMIN COSTS	1,641,320	-	1,641,320
ARTS&CULTURE GRANT-LIBRARY	681,000	-	681,000
COMMUNITY PARTICIPATION IN IDP(ROLL OVER)	-	5,000	5,000
TOTAL OPERATING GRANTS	123,111,320	5,000	123,116,320

CAPITAL PROJECTS FUNDED BY:

MIG	39,391,680	-	39,391,680
ELECTRIFICATION	15,004,000	-	15,004,000
NEIGHBOURHOOD GRANT	16,000,000	-	16,000,000
SMALL TOWN DEVELOPMENT	-	8,000,000	8,000,000
OWN CAPITAL (OTHER FIXED ASSETS)	12,200,000	-3,190,000	9,010,000
ELECTRIFICATION DBSA-LOAN	-	10,000,000	10,000,000
ELECTRIFICATION GAYBROOK (HGD& Cogta)	-	6,500,000	6,500,000
ELECTRIFICATION INTERNALLY FUNDED	-	2,500,000	2,500,000
EXCELLENCE AWARD –FENCING OF POUND	-	1,000,000	1,000,000
TOTAL CAPITAL PROJECTS	82,595,680	24,810,000	107,405,680

<u>TOTAL EXPENDITURE</u>	229,692,532	28,788,888	259,481,421
NET DEFICIT	-21,247,390		- 22,838,556

BUDGET RELATED RESOLUTION

Umzimkhulu



Municipality

Tel: (039) 259 5000/5300

Fax: (039) 259 0427

169 Main Street

Private Bag 53

Umzimkhulu 3297

Email: info@umzimkhululm.gov.za

PROVINCE OF KWAZULU-NATAL

KZN 435

EXTRACT FROM THE MINUTES OF SPECIAL COUNCIL MEETING HELD ON 26
FEBRUARY 2015

ORD400/26.02.2015-1

ADJUSTMENT BUDGET 2014/2015

It was tabled by Hon. Mayor. In terms of section 28 (1) of the Municipal Finance Management Act, which states that a municipality may revise an approved annual budget through an adjustment budget:

- An adjustment budget must adjust revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.


RESOLUTIONS

Council resolved that:

- To adopt the Municipal Adjustment budget 2014/15.

It was proposed by Cllr N Mpakathi and seconded by Cllr B Majola

Approved and Signed by

.....


Z S Sikhosana

Municipal Manager

Date

04/03/2015

THE BUDGET

BUDGET SCHEDULE (B SCHEDULE)

Municipal adjustments budgets & supporting tables

Version 2.6

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za

Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1	EXECUTIVE & COUNCIL	
	COUNCIL	
	MUNICIPAL MANAGER	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 2	BUDGET & TREASURY OFFICE	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 3	CORPORATE SERVICES	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 4	COMMUNITY & SOCIAL SERVICES	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 5	STRATEGIC PLANNING	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 6	INFRASTRUCTURE	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
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Vote 7	(NAME OF VOTE 7)	
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Vote 8	(NAME OF VOTE 8)	
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Vote 9	(NAME OF VOTE 9)	
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Vote 10	(NAME OF VOTE 10)	
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Vote 11	(NAME OF VOTE 11)	
	(Name of sub-vote)	
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	(Name of sub-vote)	
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	(Name of sub-vote)	
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Vote 12	(NAME OF VOTE 12)	
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Vote 13	(NAME OF VOTE 13)	
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	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 14	(NAME OF VOTE 14)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	
Vote 15	(NAME OF VOTE 15)	
	(Name of sub-vote)	
	(Name of sub-vote)	
	(Name of sub-vote)	

KZN435 Umzimkhulu - Contact Information

A. GENERAL INFORMATION			
Municipality	KZN435 Umzimkhulu	Set name on 'Instructions' sheet	
Grade	B	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	KZN KWAZULU-NATAL		
Web Address	umzimkhulum.gov.za		
e-mail Address	info.umzimkhulum.gov.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P.O. Box 53		
City / Town	UMZIMKHULU		
Postal Code	3279		
Street address			
Building	UMZIMKHULU MUNICIPALITY		
Street No. & Name	169 MAIN STREET		
City / Town	UMZIMKHULU		
Postal Code	3279		
General Contacts			
Telephone number	039-259 5010		
Fax number	039-259 5027		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
Name	Mr. K.E. Thobela	Name	Miss T. Madziba
Telephone number	039-259 5300	Telephone number	039 259 5300
Cell number	073-695 9433	Cell number	072 801 9106
Fax number	093-259 0129	Fax number	039 259 0129
E-mail address	kthobela@umzimkhulum.gov.za	E-mail address	madziba@umzimkhulum.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Mr. M. Mpangana	Name	Ms. V. Tshazi
Telephone number	093-259 5300	Telephone number	039-259 5300
Cell number	082-695 6932	Cell number	074 512 0472
Fax number	039-259 5326	Fax number	039-259 5326
E-mail address	mpanganam@umzimkhulum.gov.za	E-mail address	tshaziv@umzimkhulum.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Mrs. S. Nkala	Name	Ms. V. Tshazi
Telephone number	039-259 5300	Telephone number	039-259 5300
Cell number	083-560 1081	Cell number	074 512 0472
Fax number	093-259 5326	Fax number	039-259 5326
E-mail address	nkala@umzimkhulum.gov.za	E-mail address	tshaziv@umzimkhulum.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Mr. Z. S. Sikhosana	Name	Ms. Thandi Konza
Telephone number	039-259 5300	Telephone number	039 259 5300
Cell number	082-8207165	Cell number	073 508 1025
Fax number	093-259 0223	Fax number	039 259 0223
E-mail address	zsikhosana@umzimkhulum.gov.za	E-mail address	tkonza@umzimkhulum.gov.za
Chief Financial Officer:		Secretary/PA to the Chief Financial Officer:	
Name	Mrs. Thembakazi Ngcemu	Name	Mr. Vuyo Mvusi
Telephone number	039 259 5010	Telephone number	039-259 5010
Cell number	083-599 9809	Cell number	071-161 6704
Fax number	039 259 5027	Fax number	039-259 5027
E-mail address	tmakhanya@umzimkhulum.gov.za	E-mail address	mvusiv@umzimkhulum.gov.za
Official responsible for submitting financial information			
Name	Mr. Wiseman M. Thusi		
Telephone number	039 259 5049		
Cell number	072 572 3229		
Fax number	039-259 5027		
E-mail address	wisemanthusi5@gmail.com		

KZN435 Umzimkhulu - Table B1 Adjustments Budget Summary - 26 February 2015

KZN435 Umzimkhulu - Table B1 Adjustments Budget Summary - 26 February 2015											
Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	8 500	-	-	-	-	-	-	-	8 500	9 002	9 497
Service charges	849	-	-	-	-	-	-	-	849	899	949
Investment revenue	2 000	-	-	-	-	-	1 000	1 000	3 000	3 177	3 352
Transfers recognised - operational	123 111	-	-	-	-	-	5	5	123 116	155 613	158 825
Other own revenue	3 589	-	-	-	-	1 000	1 693	2 693	6 282	6 652	7 018
Total Revenue (excluding capital transfers and contributions)	138 049	-	-	-	-	1 000	2 698	3 698	141 747	175 344	179 640
Employee costs	43 690	-	-	-	-	-	1 734	1 734	45 425	48 332	51 425
Remuneration of councillors	13 185	-	-	-	-	-	1 544	1 544	14 729	15 465	16 238
Depreciation & asset impairment	14 250	-	-	-	-	-	-	-	14 250	15 091	15 921
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 540	-	-	-	-	-	2 200	2 200	3 740	3 961	4 178
Other expenditure	74 432	-	-	-	-	-	(499)	(499)	73 933	77 765	82 042
Total Expenditure	147 097	-	-	-	-	-	4 979	4 979	152 076	160 613	168 805
Surplus/(Deficit)	(9 047)	-	-	-	-	1 000	(2 281)	(1 281)	(10 329)	14 730	9 835
Transfers recognised - capital	70 396	-	-	-	-	8 000	16 500	24 500	94 896	55 667	57 397
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	61 348	-	-	-	-	9 000	14 219	23 219	84 567	70 397	67 233
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	61 348	-	-	-	-	9 000	14 219	23 219	84 567	70 397	67 233
Capital expenditure & funds sources											
Capital expenditure	82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397
Transfers recognised - capital	70 396	-	-	-	-	9 000	16 500	25 500	95 896	55 667	57 397
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 200	-	-	-	-	-	(690)	(690)	11 510	-	-
Total sources of capital funds	82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397
Financial position											
Total current assets	65 014	-	-	-	-	-	(3 887)	(3 887)	61 127	66 851	70 528
Total non current assets	301 001	-	-	-	-	-	-	-	301 001	318 760	336 292
Total current liabilities	7 590	-	-	-	-	-	-	-	7 590	8 038	8 480
Total non current liabilities	2 043	-	-	-	-	-	-	-	2 043	2 164	2 283
Community wealth/Equity	356 382	-	-	-	-	-	(3 887)	(3 887)	352 495	375 410	396 057
Cash flows											
Net cash from (used) operating	96 845	-	-	-	-	9 000	(6 500)	2 500	99 345	96 207	94 820
Net cash from (used) investing	(82 596)	-	-	-	-	(9 000)	(15 810)	(24 810)	(107 406)	(55 667)	(57 397)
Net cash from (used) financing	-	-	-	-	-	-	10 000	10 000	10 000	-	-
Cash/cash equivalents at the year end	57 655	-	-	-	-	-	(3 887)	(3 887)	53 768	87 780	118 290
Cash backing/surplus reconciliation											
Cash and investments available	57 655	-	-	-	-	-	(3 887)	(3 887)	53 768	56 940	60 072
Application of cash and investments	(2 842)	-	-	-	-	5	5 603	5 608	2 767	33 542	35 387
Balance - surplus (shortfall)	60 497	-	-	-	-	(5)	(9 491)	(9 496)	51 002	23 398	24 685
Asset Management											
Asset register summary (WDV)	442 100	-	-	-	-	-	-	-	442 100	468 184	493 934
Depreciation & asset impairment	14 250	-	-	-	-	-	-	-	14 250	15 091	15 921
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	12 018	-	-	-	-	-	(1 500)	(1 500)	10 518	11 139	11 751
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

KZN435 Umzimkhulu - Table B2 Adjustments Budget Financial Performance (standard classification) - 26 February 2015

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
Governance and administration		72 388	-	-	-	-	1 000	1 236	2 236	74 624	91 933	94 272
Executive and council		21 122	-	-	-	-	1 000	20	1 020	22 142	28 003	28 584
Budget and treasury office		31 844	-	-	-	-	-	1 185	1 185	33 029	39 027	40 320
Corporate services		19 422	-	-	-	-	-	31	31	19 453	24 903	25 367
Community and public safety		17 909	-	-	-	-	-	1 227	1 227	19 135	23 553	24 157
Community and social services		17 909	-	-	-	-	-	1 227	1 227	19 135	23 553	24 157
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		117 300	-	-	-	-	8 000	16 735	24 735	142 035	114 399	117 422
Planning and development		11 784	-	-	-	-	-	16	16	11 800	15 026	15 321
Road transport		105 516	-	-	-	-	8 000	16 719	24 719	130 235	99 373	102 101
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		849	-	-	-	-	-	-	-	849	899	949
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		849	-	-	-	-	-	-	-	849	899	949
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	208 445	-	-	-	-	9 000	19 198	28 198	236 643	230 784	236 799
Expenditure - Standard												
Governance and administration		75 160	-	-	-	-	-	3 852	3 852	79 012	83 673	88 277
Executive and council		27 955	-	-	-	-	-	2 580	2 580	30 535	32 337	34 116
Budget and treasury office		24 823	-	-	-	-	-	(60)	(60)	24 762	26 223	27 665
Corporate services		22 382	-	-	-	-	-	1 333	1 333	23 715	25 114	26 495
Community and public safety		20 671	-	-	-	-	-	573	573	21 245	22 498	23 736
Community and social services		20 671	-	-	-	-	-	573	573	21 245	22 498	23 736
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		50 496	-	-	-	-	-	553	553	51 049	54 061	57 489
Planning and development		12 374	-	-	-	-	-	239	239	12 613	13 357	14 092
Road transport		38 122	-	-	-	-	-	315	315	38 436	40 704	43 397
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		770	-	-	-	-	-	-	-	770	815	860
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		770	-	-	-	-	-	-	-	770	815	860
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	147 097	-	-	-	-	-	4 979	4 979	152 076	161 048	170 361
Surplus/ (Deficit) for the year		61 349	-	-	-	-	9 000	14 219	23 219	84 568	69 735	66 438

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(n)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN435 Umzimkhulu - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 26 February 2015

Standard Classification Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Standard													
<i>Municipal governance and administration</i>		72 388	-	-	-	-	1 000	1 236	2 236	74 624	91 933	94 272	
Executive and council		21 122	-	-	-	-	1 000	20	1 020	22 142	28 003	28 584	
Mayor and Council		13 849						20	20	13 869	14 687	14 536	
Municipal Manager		7 273					1 000		1 000	8 273	13 316	14 049	
Budget and treasury office		31 844						1 185	1 185	33 029	39 027	40 320	
Corporate services		19 422	-	-	-	-	-	31	31	19 453	24 903	25 367	
Human Resources		19 422						31	31	19 453	24 903	25 367	
Information Technology													
Property Services													
Other Admin													
<i>Community and public safety</i>		17 909	-	-	-	-	-	1 227	1 227	19 135	23 553	24 157	
Community and social services		17 909	-	-	-	-	-	1 227	1 227	19 135	23 553	24 157	
Libraries and Archives													
Museums & Art Galleries etc													
Community halls and Facilities		17 909						1 227	1 227	19 135	23 553	24 157	
Cemeteries & Crematoriums													
Child Care													
Aged Care													
Other Community													
Other Social													
Sport and recreation													
Public safety													
Police													
Fire													
Civil Defence													
Street Lighting													
Other													
Housing													
Health													
Clinics													
Ambulance													
Other													
<i>Economic and environmental services</i>		117 300	-	-	-	-	8 000	16 735	24 735	142 035	114 399	117 422	
Planning and development		11 784	-	-	-	-	-	16	16	11 800	15 026	15 321	
Economic													
Town Planning/Building		11 784						16	16	11 800	15 026	15 321	
Licensing & Regulation													
Road transport		105 516	-	-	-	-	8 000	16 719	24 719	130 235	99 373	102 101	
Roads		105 516					8 000	16 719	24 719	130 235	99 373	102 101	
Public Buses													
Parking Garages													
Vehicle Licensing and Testing													
Other													
Environmental protection													
Pollution Control													
Biodiversity & Landscape													
Other													
<i>Trading services</i>		849	-	-	-	-	-	-	-	849	899	949	
Electricity													
Electricity Distribution													
Electricity Generation													
Water													
Water Distribution													
Water Storage													
Waste water management													
Sewerage													
Storm Water Management													
Public Toilets													
Waste management		849	-	-	-	-	-	-	-	849	899	949	
Solid Waste		849								849	899	949	
<i>Other</i>													
Air Transport													
Abattoirs													
Tourism													
Forestry													
Markets													
Total Revenue - Standard	2	208 445	-	-	-	-	9 000	19 198	28 198	236 643	230 784	236 799	
Expenditure - Standard													
<i>Municipal governance and administration</i>		75 160	-	-	-	-	-	3 852	3 852	79 012	83 673	88 277	
Executive and council		27 955	-	-	-	-	-	2 580	2 580	30 535	32 337	34 116	
Mayor and Council		17 630						1 924	1 924	19 554	20 707	21 847	

Municipal Manager	10 325						656	656	10 981	11 629	12 269
Budget and Treasury office	24 823						(60)	(60)	24 762	26 223	27 695
Corporate services	22 382	-	-	-	-	-	1 333	1 333	23 715	25 114	26 495
Human Resources	22 382						1 333	1 333	23 715	25 114	26 495
Information Technology							-	-	-	-	-
Property Services							-	-	-	-	-
Other Admin							-	-	-	-	-
Community and public safety	20 871	-	-	-	-	-	573	573	21 245	22 498	23 736
Community and social services	20 871	-	-	-	-	-	573	573	21 245	22 498	23 736
Libraries and Archives							-	-	-	-	-
Museums & Art Galleries etc							-	-	-	-	-
Community halls and Facilities	20 871						573	573	21 245	22 498	23 736
Cemeteries & Crematoriums							-	-	-	-	-
Child Care							-	-	-	-	-
Aged Care							-	-	-	-	-
Other Community							-	-	-	-	-
Other Social							-	-	-	-	-
Sport and recreation							-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Police							-	-	-	-	-
Fire							-	-	-	-	-
Civil Defence							-	-	-	-	-
Street Lighting							-	-	-	-	-
Other							-	-	-	-	-
Housing							-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Clinics							-	-	-	-	-
Ambulance							-	-	-	-	-
Other							-	-	-	-	-
Economic and environmental services	50 496	-	-	-	-	-	553	553	51 049	54 061	57 489
Planning and development	12 374	-	-	-	-	-	239	239	12 613	13 357	14 092
Economic							-	-	-	-	-
Town Planning/Building	12 374						239	239	12 613	13 357	14 092
Licensing & Regulation							-	-	-	-	-
Road transport	38 122	-	-	-	-	-	315	315	38 436	40 704	43 397
Roads	38 122						315	315	38 436	40 704	43 397
Public Buses							-	-	-	-	-
Parking Garages							-	-	-	-	-
Vehicle Licensing and Testing							-	-	-	-	-
Other							-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Pollution Control							-	-	-	-	-
Biodiversity & Landscape							-	-	-	-	-
Other							-	-	-	-	-
Trading services	770	-	-	-	-	-	-	-	770	815	860
Electricity	-	-	-	-	-	-	-	-	-	-	-
Electricity Distribution							-	-	-	-	-
Electricity Generation							-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Water Distribution							-	-	-	-	-
Water Storage							-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Sewerage							-	-	-	-	-
Storm Water Management							-	-	-	-	-
Public Toilets							-	-	-	-	-
Waste management	770	-	-	-	-	-	-	-	770	815	860
Solid Waste	770						-	-	770	815	860
Other	-	-	-	-	-	-	-	-	-	-	-
Air Transport							-	-	-	-	-
Abattoirs							-	-	-	-	-
Tourism							-	-	-	-	-
Forestry							-	-	-	-	-
Markets							-	-	-	-	-
Total Expenditure - Standard	3	147 097	-	-	-	-	4 979	4 979	152 076	161 048	170 361
Surplus/ (Deficit) for the year		61 349	-	-	-	-	9 000	14 219	23 219	84 568	69 735

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

KZN435 Umzimkhulu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 February 2015

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE&COUNCIL		21 122	-	-	-	-	1 000	20	1 020	22 142	23 448	24 738
Vote 2 - BUDGET & TREASURY OFFICE		31 844	-	-	-	-	-	1 185	1 185	33 029	34 978	36 902
Vote 3 - CORPORATE SERVICES		19 422	-	-	-	-	-	31	31	19 453	20 601	21 734
Vote 4 - COMMUNITY & SOCIAL SERVICES		18 758	-	-	-	-	-	1 227	1 227	19 984	21 163	22 327
Vote 5 - STRATEGIC PLANNING		11 784	-	-	-	-	-	16	16	11 800	12 496	13 183
Vote 6 - INFRASTRUCTURE		105 516	-	-	-	-	8 000	16 719	24 719	130 235	108 794	95 546
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	208 445	-	-	-	-	9 000	19 198	28 198	236 643	221 480	215 430
Expenditure by Vote	1											
Vote 1 - EXECUTIVE&COUNCIL		28 155	-	-	-	-	-	2 380	2 380	30 535	32 337	34 115
Vote 2 - BUDGET & TREASURY OFFICE		24 923	-	-	-	-	-	(160)	(160)	24 762	26 223	27 685
Vote 3 - CORPORATE SERVICES		26 382	-	-	-	-	-	(2 667)	(2 667)	23 715	25 114	26 495
Vote 4 - COMMUNITY & SOCIAL SERVICES		22 171	-	-	-	-	-	(927)	(927)	21 245	22 498	23 736
Vote 5 - STRATEGIC PLANNING		12 774	-	-	-	-	-	(161)	(161)	12 613	13 357	14 092
Vote 6 - INFRASTRUCTURE		44 892	-	-	-	-	-	(5 685)	(5 685)	39 206	41 520	43 803
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	159 297	-	-	-	-	-	(7 221)	(7 221)	152 076	161 048	169 906
Surplus/ (Deficit) for the year	2	49 148	-	-	-	-	9 000	26 419	35 419	84 567	60 432	45 524

KZN435 Umzimkhulu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 26 February 2015

Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - EXECUTIVE & COUNCIL		21 122	-	-	-	-	1 000	20	1 020	22 142	23 440	24 738
1.1 - COUNCIL		13 840						20	20	13 860	14 057	15 405
1.2 - MUNICIPAL MANAGER		7 273					1 000		1 000	8 273	8 761	9 243
Vote 2 - BUDGET & TREASURY OFFICE		31 844	-	-	-	-	-	1 185	1 185	33 029	34 970	36 902
2.1 - BUDGET & TREASURY OFFICE		31 844						1 185	1 185	33 029	34 970	36 902
Vote 3 - CORPORATE SERVICES		19 422	-	-	-	-	-	31	31	19 453	20 601	21 734
3.1 - CORPORATE SERVICES		19 422						31	31	19 453	20 601	21 734
Vote 4 - COMMUNITY & SOCIAL SERVICES		19 758	-	-	-	-	-	1 227	1 227	19 984	21 163	22 327
4.1 - COMMUNITY & SOCIAL SERVICES		19 758						1 227	1 227	19 984	21 163	22 327
Vote 5 - STRATEGIC PLANNING		11 784	-	-	-	-	-	16	16	11 800	12 496	13 183
5.1 - STRATEGIC PLANNING		11 784						16	16	11 800	12 496	13 183
Vote 6 - INFRASTRUCTURE		105 516	-	-	-	-	8 000	16 719	24 719	130 235	108 794	96 546
6.1 - INFRASTRUCTURE		105 516					8 000	16 719	24 719	130 235	108 794	96 546
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	208 445	-	-	-	-	9 000	19 198	28 198	236 643	221 480	215 430

Expenditure by Vote		1											
Vote 1 - EXECUTIVE COUNCIL		28 185	-	-	-	-	-	2 380	2 380	36 535	32 337	34 115	
1.1 - COUNCIL		17 730						1 824	1 824	19 554	20 707	21 846	
1.2 - MUNICIPAL MANAGER		10 425						656	556	10 981	11 629	12 269	
Vote 2 - BUDGET & TREASURY OFFICE		24 823	-	-	-	-	-	(160)	(160)	24 762	26 223	27 665	
2.1 - BUDGET & TREASURY OFFICE		24 823						(160)	(160)	24 762	26 223	27 665	
Vote 3 - CORPORATE SERVICES		26 382	-	-	-	-	-	(2 667)	(2 667)	23 715	25 114	26 495	
3.1 - CORPORATE SERVICES		26 382						(2 667)	(2 667)	23 715	25 114	26 495	
Vote 4 - COMMUNITY & SOCIAL SERVICES		22 171	-	-	-	-	-	(827)	(827)	21 245	22 488	23 736	
4.1 - COMMUNITY & SOCIAL SERVICES		22 171						(827)	(827)	21 245	22 488	23 736	
Vote 5 - STRATEGIC PLANNING		12 774	-	-	-	-	-	(161)	(161)	12 613	13 357	14 082	
5.1 - STRATEGIC PLANNING		12 774						(161)	(161)	12 613	13 357	14 082	
Vote 6 - INFRASTRUCTURE		44 882	-	-	-	-	-	(5 685)	(5 685)	39 206	41 520	43 803	
6.1 - INFRASTRUCTURE		44 882						(5 685)	(5 685)	39 206	41 520	43 803	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
7.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
8.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
9.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
10.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
11.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
12.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
13.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
14.1 - [Name of sub-vote]		-						-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
15.1 - [Name of sub-vote]		-						-	-	-	-	-	
Total Expenditure by Vote		2	159 297	-	-	-	-	(7 221)	(7 221)	152 076	161 048	169 306	
Surplus/ (Deficit) for the year		2	48 148	-	-	-	-	9 000	26 419	35 419	84 567	80 432	45 524

KZN435 Umzimkhulu - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
			A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	8 500	-	-	-	-	-	-	-	8 500	9 002	9 497
Property rates - penalties & collection charges												
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	849	-	-	-	-	-	-	-	849	899	949
Service charges - other												
Rental of facilities and equipment		1 065						78	78	1 143	1 210	1 277
Interest earned - external investments		2 000						1 000	1 000	3 000	3 177	3 352
Interest earned - outstanding debtors		250								250	265	279
Dividends received												
Fines		600						400	400	1 000	1 059	1 117
Licences and permits		250						125	125	375	397	419
Agency services												
Transfers recognised - operating		123 111						5	5	123 116	155 613	158 825
Other revenue	2	1 424	-	-	-	-	1 000	1 090	2 090	3 514	3 721	3 926
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)		138 049	-	-	-	-	1 000	2 698	3 698	141 747	175 344	179 640
Expenditure By Type												
Employee related costs		43 690	-	-	-	-	-	1 734	1 734	45 425	48 332	51 425
Remuneration of councillors		13 185						1 544	1 544	14 729	15 465	16 238
Debt impairment												
Depreciation & asset impairment		14 250	-	-	-	-	-	-	-	14 250	15 091	15 921
Finance charges												
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials												
Contracted services		7 420	-	-	-	-	-	900	900	8 320	8 281	8 737
Transfers and grants		1 540						2 200	2 200	3 740	3 961	4 178
Other expenditure		67 012	-	-	-	-	-	(1 399)	(1 399)	65 613	69 484	73 305
Loss on disposal of PPE												
Total Expenditure		147 097	-	-	-	-	-	4 979	4 979	152 076	160 613	169 805
Surplus/(Deficit)		(9 047)	-	-	-	-	1 000	(2 281)	(1 281)	(10 329)	14 730	9 835
Transfers recognised - capital		70 396					8 000	16 500	24 500	94 896	55 667	57 397
Contributions												
Contributed assets												
Surplus/(Deficit) before taxation		61 348	-	-	-	-	9 000	14 219	23 219	84 567	70 397	67 233
Taxation												
Surplus/(Deficit) after taxation		61 348	-	-	-	-	9 000	14 219	23 219	84 567	70 397	67 233
Attributable to minorities												
Surplus/(Deficit) attributable to municipality		61 348	-	-	-	-	9 000	14 219	23 219	84 567	70 397	67 233
Share of surplus/ (deficit) of associate												
Surplus/ (Deficit) for the year		61 348	-	-	-	-	9 000	14 219	23 219	84 567	70 397	67 233

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. $G = B + C + D + E + F$ 10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN435 Umzimkhulu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE&COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - STRATEGIC PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE&COUNCIL		200	-	-	-	-	-	(80)	(80)	120	-	-
Vote 2 - BUDGET & TREASURY OFFICE		100	-	-	-	-	-	(20)	(20)	80	-	-
Vote 3 - CORPORATE SERVICES		4 000	-	-	-	-	-	(3 050)	(3 050)	950	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 500	-	-	-	-	-	470	470	1 970	-	-
Vote 5 - STRATEGIC PLANNING		400	-	-	-	-	-	(70)	(70)	330	-	-
Vote 6 - INFRASTRUCTURE		76 396	-	-	-	-	9 000	18 560	27 560	103 956	55 667	57 397
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397
Total Capital Expenditure - Vote		82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397
Capital Expenditure - Standard												
Governance and administration		4 300	-	-	-	-	-	(3 150)	(3 150)	1 150	-	-
Executive and council		200	-	-	-	-	-	(80)	(80)	120	-	-
Budget and treasury office		100	-	-	-	-	-	(20)	(20)	80	-	-
Corporate services		4 000	-	-	-	-	-	(3 050)	(3 050)	950	-	-
Community and public safety		1 500	-	-	-	-	-	470	470	1 970	-	-
Community and social services		1 500	-	-	-	-	-	470	470	1 970	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		76 796	-	-	-	-	9 000	18 490	27 490	104 286	55 667	57 397
Planning and development		400	-	-	-	-	-	(70)	(70)	330	-	-
Road transport		76 396	-	-	-	-	9 000	18 560	27 560	103 956	55 667	57 397
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397
Funded by:												
National Government		70 396	-	-	-	-	-	16 500	16 500	86 896	55 667	57 397
Provincial Government		-	-	-	-	-	9 000	-	9 000	9 000	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	70 396	-	-	-	-	9 000	16 500	25 500	95 896	55 667	57 397
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		12 200	-	-	-	-	-	(690)	(690)	11 510	-	-
Total Capital Funding		82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN435 Umzimkhulu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 26 February 2015

Vote Description <small>[Insert departmental structure etc]</small>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation									-	-		
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - EXECUTIVE & COUNCIL		200	-	-	-	-	-	(80)	(80)	120	-	-
1.1 - COUNCIL		100						(20)	(20)	80		
1.2 - MUNICIPAL MANAGER		100						(60)	(60)	40		
Vote 2 - BUDGET & TREASURY OFFICE		100	-	-	-	-	-	(20)	(20)	80	-	-
2.1 - BUDGET & TREASURY OFFICE		100						(20)	(20)	80		
Vote 3 - CORPORATE SERVICES		4 000	-	-	-	-	-	(3 050)	(3 050)	950	-	-
3.1 - CORPORATE SERVICES		4 000						(3 050)	(3 050)	950		
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 500	-	-	-	-	-	470	470	1 970	-	-
4.1 - COMMUNITY & SOCIAL SERVICES		1 500						470	470	1 970		
Vote 5 - STRATEGIC PLANNING		400	-	-	-	-	-	(70)	(70)	330	-	-
5.1 - STRATEGIC PLANNING		400						(70)	(70)	330		
Vote 6 - INFRASTRUCTURE		76 396	-	-	-	-	9 000	18 560	27 560	103 956	55 667	57 397
6.1 - INFRASTRUCTURE		76 396					9 000	18 560	27 560	103 956	55 667	57 397
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-										
Capital single-year expenditure sub-total		82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397
Total Capital Expenditure		82 596	-	-	-	-	9 000	15 810	24 810	107 406	55 667	57 397

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification) and Revenue and Expenditure
3. Assign share in 'associate' to relevant Vote

KZN435 Umzimkhulu - Table B6 Adjustments Budget Financial Position - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		16 460						(10 058)	(10 058)	6 402	6 780	7 152
Call investment deposits	1	41 196	-	-	-	-	-	6 171	6 171	47 366	50 161	52 920
Consumer debtors	1	4 500	-	-	-	-	-	-	-	4 500	6 884	7 262
Other debtors		2 859							-	2 859	3 027	3 194
Current portion of long-term receivables									-	-		
Inventory									-	-		
Total current assets		65 014	-	-	-	-	-	(3 887)	(3 887)	61 127	66 851	70 528
Non current assets												
Long-term receivables									-	-		
Investments									-	-		
Investment property		26 884							-	26 884	30 589	32 271
Investment in Associate									-	-		
Property, plant and equipment	1	269 957	-	-	-	-	-	-	-	269 957	285 895	301 619
Agricultural									-	-		
Biological									-	-		
Intangible		150							-	150	159	168
Other non-current assets		2 000							-	2 000	2 118	2 234
Total non current assets		301 001	-	-	-	-	-	-	-	301 001	318 760	336 292
TOTAL ASSETS		366 015	-	-	-	-	-	(3 887)	(3 887)	362 128	385 612	406 820
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-		
Trade and other payables		7 500	-	-	-	-	-	-	-	7 500	7 943	8 379
Provisions		90							-	90	95	101
Total current liabilities		7 590	-	-	-	-	-	-	-	7 590	8 038	8 480
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	2 043	-	-	-	-	-	-	-	2 043	2 164	2 283
Total non current liabilities		2 043	-	-	-	-	-	-	-	2 043	2 164	2 283
TOTAL LIABILITIES		9 633	-	-	-	-	-	-	-	9 633	10 202	10 763
NET ASSETS	2	356 382	-	-	-	-	-	(3 887)	(3 887)	352 495	375 410	396 057
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		194 870	-	-	-	-	-	(3 887)	(3 887)	190 983	204 369	215 609
Reserves		161 512	-	-	-	-	-	-	-	161 512	171 041	180 448
TOTAL COMMUNITY WEALTH/EQUITY		356 382	-	-	-	-	-	(3 887)	(3 887)	352 495	375 410	396 057

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G

KZN435 Umzimkhulu - Table B7 Adjustments Budget Cash Flows - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		26 095					1 000	(7 471)	(6 471)	19 624	20 782	21 924
Government - operating	1	123 111							-	123 111	155 613	158 825
Government - capital	1	70 396					8 000	6 500	14 500	84 896	55 667	57 397
Interest		2 000						1 000	1 000	3 000	3 177	3 352
Dividends									-	-		
Payments												
Suppliers and employees		(124 217)						(6 150)	(6 150)	(130 367)	(138 068)	(145 652)
Finance charges		-							-	-		
Transfers and Grants	1	(540)						(379)	(379)	(919)	(973)	(1 026)
NET CASH FROM/(USED) OPERATING ACTIVITIES		96 845	-	-	-	-	9 000	(6 500)	2 500	99 345	96 207	94 820
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(82 596)					(9 000)	(15 810)	(24 810)	(107 406)	(55 667)	(57 397)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 596)	-	-	-	-	(9 000)	(15 810)	(24 810)	(107 406)	(55 667)	(57 397)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing								10 000	10 000	10 000		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	10 000	10 000	10 000	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		14 250	-	-	-	-	-	(12 310)	(12 310)	1 940	40 541	37 423
Cash/cash equivalents at the year begin:	2	43 406						8 423	8 423	51 828	47 240	80 867
Cash/cash equivalents at the year end:	2	57 655						(3 887)		53 768	87 780	118 290

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

KZN435 Umzimkhulu - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	57 655	-	-	-	-	-	(3 887)	(3 887)	53 768	87 780	118 290
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	(30 840)	(58 217)
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		57 655	-	-	-	-	-	(3 887)	(3 887)	53 768	56 940	60 072
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	5	-	5	5	-	-
Statutory requirements		2 500	-	-	-	-	-	-	-	2 500	2 648	2 793
Other working capital requirements	2	(7 342)	-	-	-	-	-	5 603	5 603	(1 738)	(4 500)	(4 748)
Other provisions		2 000	-	-	-	-	-	-	-	2 000	2 118	2 234
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	33 277	35 107
Total Application of cash and investments:		(2 842)	-	-	-	-	5	5 603	5 608	2 767	33 542	35 387
Surplus(shortfall)		60 497	-	-	-	-	(5)	(9 491)	(9 496)	51 002	23 398	24 685

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN435 Umzimkhulu - Table B9 Asset Management - 26 February 2015												Budget Year +1 2015/16	Budget Year +2 2016/17
Description	Ref	Budget Year 2014/15									Adjusted Budget	Adjusted Budget	
		Original Budget A	Prior Adjusted 7 A1	Accum Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts 13 G	Adjusted Budget 14 H			
R thousands													
CAPITAL EXPENDITURE													
<u>Total New Assets to be adjusted</u>	1	49 740	-	-	-	-	-	-	-	49 740	15 000	15 000	
Infrastructure - Road transport		10 336	-	-	-	-	-	-	-	10 336	-	-	
Infrastructure - Electricity		15 004	-	-	-	-	-	-	-	15 004	15 000	15 000	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		25 340	-	-	-	-	-	-	-	25 340	15 000	15 000	
Community		12 200	-	-	-	-	-	-	-	12 200	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	12 200	-	-	-	-	-	-	-	12 200	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<u>Total Renewal of Existing Assets to be adjusted</u>	2	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<u>Total Capital Expenditure to be adjusted</u>	4	10 336	-	-	-	-	-	-	-	10 336	-	-	
Infrastructure - Road transport		15 004	-	-	-	-	-	-	-	15 004	15 000	15 000	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		25 340	-	-	-	-	-	-	-	25 340	15 000	15 000	
Community		12 200	-	-	-	-	-	-	-	12 200	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	12 200	-	-	-	-	-	-	-	12 200	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
<u>TOTAL CAPITAL EXPENDITURE to be adjusted</u>	2	49 740	-	-	-	-	-	-	-	49 740	15 000	15 000	
ASSET REGISTER SUMMARY - PPE (WDV)													
Infrastructure - Road transport	5	274 360	-	-	-	-	-	-	-	274 360	290 548	306 628	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		60 104	-	-	-	-	-	-	-	60 104	63 050	67 151	
Infrastructure		334 464	-	-	-	-	-	-	-	334 464	354 196	373 679	
Community		56 335	-	-	-	-	-	-	-	56 335	59 659	62 840	
Heritage assets		3 131	-	-	-	-	-	-	-	3 131	3 315	3 496	
Investment properties		28 864	-	-	-	-	-	-	-	28 864	30 589	32 271	
Other assets		19 136	-	-	-	-	-	-	-	19 136	20 265	21 379	
Intangibles		150	-	-	-	-	-	-	-	150	159	168	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
<u>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</u>	5	442 100	-	-	-	-	-	-	-	442 100	468 184	493 934	
EXPENDITURE OTHER ITEMS													
<u>Depreciation & asset impairment</u>		14 250	-	-	-	-	-	-	-	14 250	15 091	15 921	
<u>Repairs and Maintenance by asset class</u>	3	12 018	-	-	-	-	-	(1 500)	(1 500)	10 518	11 139	11 751	
Infrastructure - Road transport		5 630	-	-	-	-	-	(100)	(100)	5 730	6 068	6 402	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		1 900	-	-	-	-	-	(1 000)	(1 000)	900	953	1 006	
Infrastructure		7 730	-	-	-	-	-	(1 100)	(1 100)	6 630	7 021	7 407	
Community		2 000	-	-	-	-	-	(700)	(700)	1 300	1 377	1 452	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	2 268	-	-	-	-	-	300	300	2 568	2 741	2 891	
<u>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</u>		26 268	-	-	-	-	-	(1 500)	(1 500)	24 768	26 229	27 672	
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%	
Renewal of existing assets as % of deprec		0.0%	0.0%							0.0%	0.0%	0.0%	
R&M as a % of PPE		2.7%	0.0%							2.4%	2.4%	2.4%	
Renewal and R&M as a % of PPE		2.7%	0.0%							2.4%	2.4%	2.4%	

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where undispending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 29(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1/ etc) + G

KZN435 Umzimkhulu - Table B10 Basic service delivery measurement - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free minimum level service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed at least once a week)									-	-		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free sanitation service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed once a week)									-	-		
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)									-	-		
Property rates (other exemptions, reductions and rebates)									-	-		
Water									-	-		
Sanitation									-	-		
Electricity/other energy									-	-		
Refuse									-	-		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc.}) + G$

KZN435 Umzimkhulu - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26 February 2015

KZN435 Umzimkhulu - Supporting Table SB2 Supporting detail to 'Financial Position Budget - 26 February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		10 499							-	10 499	11 119	11 730
Other current investments > 90 days		30 696						6 171	6 171	36 867	39 042	41 189
Total Call investment deposits	1	41 196	-	-	-	-	-	6 171	6 171	47 366	50 161	52 920
Consumer debtors												
Consumer debtors		6 500							-	6 500	6 884	7 262
Less: provision for debt impairment		2 000	-	-	-	-	-	-	-	2 000	-	-
Total Consumer debtors	1	4 500	-	-	-	-	-	-	-	4 500	6 884	7 262
Debt impairment provision												
Balance at the beginning of the year		2 000							-	2 000	-	-
Contributions to the provision									-	-		
Bad debts written off									-	-		
Balance at end of year		2 000	-	-	-	-	-	-	-	2 000	-	-
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		269 967							-	269 967	285 895	301 619
Leases recognised as PPE	2								-	-		
Less: Accumulated depreciation									-	-		
Total Property, plant & equipment	1	269 967	-	-	-	-	-	-	-	269 967	285 895	301 619
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									-	-		
Current portion of long-term liabilities									-	-		
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Creditors		7 500							-	7 500	7 943	8 379
Unspent conditional grants and receipts									-	-		
VAT									-	-		
Total Trade and other payables	1	7 500	-	-	-	-	-	-	-	7 500	7 943	8 379
Non current liabilities - Borrowing												
Borrowing	3								-	-		
Finance leases (including PPP asset element)									-	-		
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation									-	-		
Other		2 043							-	2 043	2 164	2 283
Total Provisions - non current		2 043	-	-	-	-	-	-	-	2 043	2 164	2 283
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		194 870						(3 887)	(3 887)	190 983	204 369	215 609
Appropriations to Reserves									-	-		
Transfers from Reserves									-	-		
Depreciation offsets									-	-		
Other adjustments									-	-		
Accumulated Surplus/(Deficit)	1	194 870	-	-	-	-	-	(3 887)	(3 887)	190 983	204 369	215 609
Reserves												
Housing Development Fund		31 423							-	31 423	33 277	35 107
Capital replacement									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation		130 089							-	130 089	137 764	145 341
Total Reserves	2	161 512	-	-	-	-	-	-	-	161 512	171 041	180 448
TOTAL COMMUNITY WEALTH/EQUITY	2	356 382	-	-	-	-	-	(3 887)	(3 887)	352 495	375 410	396 057
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(d)); projected savings (section 28(2)(d)); error correction (sect

$$10. G = B + C + D + E + F$$

$$11. Adjusted Budget H = (A or A1/2 etc) + G$$

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H		
Budget and Treasury Office												
Revenue												
Billing and Collection												
To achieve increased revenue	Debt Coverage								-	-	-	-
Billing and Collection												
To achieve increased revenue	Cost Coverage	70.0%							-	0	0	0
Billing and Collection												
To achieve increased revenue	Outstanding Service debtors	50.0%							-	-	-	-
Budgeting												
Budgeting												
Best Budgeting Practice to improve service delivery	% of Municipality's Capital budget actual spent on Capital	100.0%							-	-	-	-
Supply Chain Management												
Acquisition and Demand									-	-	-	-
To conform with the rules and regulations of National Treasury	the Municipality are in accordance with authorised								-	-	-	-
Disposal And Logistics									-	-	-	-
are delivered at the correct time, at the right price, at the right location and that the quantity	Meet turnaround time for quotation and delivery	100.0%							-	0	0	0
Corporate Services												
Human Resource												
Human Resource												
To have well trained capacitated personnel	% of Municipality's budget spent on Workplace Skills Plan	100.0%							-	-	-	-
Human Resource									-	-	-	-
Ensure that the municipal organisational structure is in line with the Integrated Development	council	100.0%							-	0	0	0
Strategic Planning and Housing												
Local Economic Development												
Local economic development												
To provide support to local business and emerging black entrepreneurs	training workshop	100.0%							-	0	0	0
for stimulation of economic growth by 2016	Create jobs through LED and Capital projects											
Housing												
To reduce the number of individuals living in informal settlements by 10% by 2016	Review of the Municipal Housing sector plan.	0.0%							-	-	-	-
HIV/AIDS												
To educate number of community regarding the dangers of HIV/AIDS	Number of HIV awareness campaigns	100.0%							-	-	-	-
Arts and Culture												
To continuously develop and promote the visual arts and craft industry	number of arts and culture workshop to be conducted	1.0%							-	-	-	-
Tourism												
To attract more tourist	No of tourism facilities	100.0%							-	-	-	-
Roads												
To reduce accidents and road carnages by 5% by 2014	and P750 conducted	90.0%							-	-	-	-
Infrastructure												
Roads												
Heritage												
To continuously preserve the heritage of Umzimkhulu and stimulate the tourism sector	Rehabilitation of the memorial hall	100.0%							-	-	-	-
Roads												
Provision to sustainable road infrastructure to uMzimkhulu community by 2017	Number of workshops for local contractors	100.0%							-	0	0	0
To provide environmentally acceptable waste management to the community	(to cover all 20 wards)	100.0%							-	-	-	-
Insert measure's description									-	-	-	-
Insert measure's description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A12 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

KZN435 Umzimkhulu - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26 February 2015

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	0.0%				
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				856.6%	0.0%	805.4%	831.7%	831.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				3965.8%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				7.6	0.0	7.1	7.1	7.1
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				5.3%	0.0%	5.2%	5.7%	5.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash					13.0%	0.0%	13.9%	9.0%	7.1%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kL)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				31.6%	0.0%	32.0%	27.6%	28.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				8.7%	0.0%	7.4%	6.4%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				10.3%	0.0%	10.1%	8.6%	8.9%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				3.3%	0.0%	3.2%	3.9%	4.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.6	0.0	0.5	0.8	1.1

References

1. Consumer debtors > 12 months old are excluded from current assets

KZN435 Umzimkhulu - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 26 February 2015

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population			174 338	243 242	180 302					
Females aged 5 - 14			49 782	58 636	44 823					
Males aged 5 - 14			33 760	45 642	35 218					
Females aged 15 - 34			39 131	24 469	42 021					
Males aged 15 - 34			49 782	19 047	33 017					
Unemployment			85 426	126 486	55 028					
Monthly Household Income (no. of households)										
None	1, 12				22 538		22 538	22 538	22 538	22 538
R1 - R1 600					3 786		3 786	3 786	3 786	3 786
R1 601 - R3 200					1 803		1 803	1 803	1 803	1 803
R3 201 - R5 400					1 983		1 983	1 983	1 983	1 983
R5 401 - R12 800					1 082		1 082	1 082	1 082	1 082
R12 801 - R25 600					361		361	361	361	361
R25 601 - R51 200										
R51 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Indigent only billed <R2 500	2				546.00	470.00				
Household/demographics (000)										
Number of people in municipal area			174 339	243 242		248	250	180	180	180
Number of poor people in municipal area			194 594	194 594		195	195			
Number of households in municipal area			36 141	50 364		50	50			
Number of poor households in municipal area				37 013		37	37			
Definition of poor household (R per month)			HH earning <	HH earning <		HH earning < R	HH earning < R1600/Month			
Housing statistics										
Formal	3		35 419	49 356		49 356	14 020			
Informal			722	1 007		1 007	482			
Total number of households			36 141	50 363	-	50 363	14 512	-	-	-
Dwellings provided by municipality	4		3 510	3 510		3 510				
Dwellings provided by province/s			3 510	3 510		3 510				
Dwellings provided by private sector	5									
Total new housing dwellings			7 020	7 020	-	7 020	-	-	-	-
Economic										
Inflation/inflation outlook (CPIX)	6							6.2%	5.9%	5.6%
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)								6.8%	6.4%	6.4%
Consumption growth (water)										
Collection rates										
Property tax/service charges	7				%	%	%	%	%	%
Rental of facilities & equipment					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

KZN435 Umzimkhulu - Supporting Table SB6 Adjustments Budget - funding measurement - 26 February 2015

Description			2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
Ref	MFMA section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
	1	18(1)b	37 891	42 550	51 828	57 655	–	53 768	87 780	118 290
	2	18(1)b	27 864			60 497	–	51 002	23 398	24 685
	3	18(1)b	0			0	–	0	0	0
	4	18(1)	29 925			61 348	–	84 567	70 397	67 233
	5	18(1)a,(2)	-0.422916777			0.0%	0.0%	0.0%	-0.1%	-0.5%
	6	18(1)a,(2)	0.0%	0.0%	0.0%	201.7%	0.0%	125.5%	125.5%	125.5%
	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
	8	18(1)c;19	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	10	18(1)a	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	11	18(1)a	5.0%	5.0%	29.0%	0.0%	0.0%	0.0%	34.7%	5.5%
	12	18(1)a							0.0%	0.0%
	13	20(1)(vi)				2.7%	0.0%	2.4%	2.4%	2.4%
	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

KZN435 Umzimkhulu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26 February 2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F		
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		122 430	-	-	-	-	-	122 430	154 893	157 848
Local Government Equitable Share		116 142					-	116 142	150 282	152 963
Finance Management	3	1 800					-	1 800	1 950	2 100
Municipal Systems Improvement		934					-	934	967	1 018
EPWP Incentive		1 913					-	1 913	-	-
							-	-		
Mig Admin Cost 4% of R41 033 000		1 641					-	1 641	1 694	1 767
Provincial Government:		681	-	-	-	-	-	681	720	977
							-	-		
	4						-	-		
							-	-		
Art & Culture -Community Library Services	5	146					-	146	153	380
Art & Culture -Provincial Libraries		535					-	535	567	597
Community Participation in IDP						5				
District Municipality:		-	-	-	-	-	-	-	-	-
Electrification							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Operating Transfers and Grants	6	123 111	-	-	-	-	-	123 111	155 613	158 825
<u>Capital Transfers and Grants</u>										
National Government:		70 396	-	-	-	-	-	70 396	55 667	57 397
Municipal Infrastructure Grant (MIG)		39 392					-	39 392	40 667	42 397
Neighbourhood Development Partnership		16 000					-	16 000		
							-	-		
							-	-		
Integrated National Electrification Programme		15 004					-	15 004	15 000	15 000
Provincial Government:		-	-	-	-	11 500	11 500	11 500	-	-
Electrification						3 500	3 500	3 500		
Small Town Rehabilitation Grant						8 000	8 000	8 000		
District Municipality:		-	-	-	-	3 000	3 000	3 000	-	-
Electrification						3 000	3 000	3 000		
							-	-		
Other grant providers:		-	-	-	-	10 000	10 000	10 000	-	-
Electrification DBSA Loan						10 000	10 000	10 000		
							-	-		
Total Capital Transfers and Grants	6	70 396	-	-	-	24 500	24 500	94 896	55 667	57 397
TOTAL RECEIPTS OF TRANSFERS & GRANTS		193 507	-	-	-	24 500	24 500	218 007	211 280	216 222

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

KZN435 Umzimkhulu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26 February 2015

Description	Ref	Budget Year 2014/15						Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
Operating expenditure of Transfers and Grants									
National Government:		122 430	-	-	-	-	-	122 430	154 893
Local Government Equitable Share		116 142					-	116 142	152 963
Finance Management		1 800					-	1 800	2 100
Municipal Systems Improvement		934					-	934	1 018
EPWP Incentive		1 913					-	1 913	-
							-	-	
							-	-	
Mig Admin Cost 4% of R41 033 000		1 641					-	1 641	1 767
Provincial Government:		681	-	-	-	-	-	681	720
							-	-	
							-	-	
							-	-	
Art & Culture -Community Library Services		146					-	146	380
Art & Culture -Provincial Libraries		535					-	535	597
Community Participation in IDP							-	-	
District Municipality:		-	-	-	-	-	-	-	-
Electrification							-	-	
							-	-	
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]							-	-	
							-	-	
Total operating expenditure of Transfers and Grants:		123 111	-	-	-	-	-	123 111	155 613
Capital expenditure of Transfers and Grants									
National Government:		70 396	-	-	-	-	-	70 396	55 667
Municipal Infrastructure Grant (MIG)		39 392					-	39 392	42 397
Neighbourhood Development Partnership		16 000					-	16 000	
							-	-	
							-	-	
Integrated National Electrification Programme		15 004					-	15 004	15 000
Provincial Government:		-	-	-	11 500	-	11 500	11 500	-
Electrification					3 500		3 500	3 500	
Small Town Rehabilitation Grant					8 000		8 000	8 000	
Excellence Awards -Fencing of Pound					1 000		1 000	1 000	
District Municipality:		-	-	-	3 000	-	3 000	3 000	-
Electrification					3 000		3 000	3 000	
							-	-	
Other grant providers:		-	-	-	-	10 000	10 000	10 000	-
Electrification DBSA Loan						10 000	10 000	10 000	
							-	-	
Total capital expenditure of Transfers and Grants		70 396	-	-	14 500	10 000	24 500	94 896	55 667
Total capital expenditure of Transfers and Grants		193 507	-	-	14 500	10 000	24 500	218 007	216 222

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

KZN435 Umzimkhulu - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 26 February 2015

Description		Ref	Budget Year 2014/15							Budget Year +1	Budget Year
										2015/16	+2 2016/17
			Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands			A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:											
National Government:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
Provincial Government:											
Balance unspent at beginning of the year							5	5	5		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	5	5	5	-	-
Conditions still to be met - transferred to liabilities								-	-		
District Municipality:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
Other grant providers:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
Total operating transfers and grants revenue			-	-	-	-	5	5	5	-	-
Total operating transfers and grants - CTBM			2	-	-	-	-	-	-	-	-
Capital transfers and grants:											
National Government:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
Provincial Government:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
District Municipality:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
Other grant providers:											
Balance unspent at beginning of the year								-	-		
Current year receipts								-	-		
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities								-	-		
Total capital transfers and grants revenue			-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM			-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE			-	-	-	-	5	5	5	-	-
TOTAL TRANSFERS AND GRANTS - CTBM			-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

KZN435 Umzimkhulu - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26 February 2015

[illegible]

ICZN435 Umzimkhulu - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26 February 2015

Budget Year 2014/15											
Summary of remuneration	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unexpd.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
		A	5	6	7	8	9	10	11	12	
R thousands		A1		B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		7 494						965	965	8 419	12.8%
Pension and UIF Contributions		1 675						96	96	1 774	5.7%
Medical Aid Contributions		691						(192)	(192)	499	-27.8%
Motor Vehicle Allowance		2 798						(1 145)	(1 145)	1 652	-41.0%
Cellphone Allowance		553						931	931	1 484	
Housing Allowances								816	816	816	
Other benefits and allowances								84	84	84	
Sub Total - Councillors		13 185						1 544	1 544	14 729	11.7%
% Increase			(5)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		5 089								5 089	0.0%
Pension and UIF Contributions		55						1	1	56	1.5%
Medical Aid Contributions											
Overtime											
Performance Bonus		458						10	10	469	
Motor Vehicle Allowance											
Cellphone Allowance		78								78	0.0%
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
Sub Total - Senior Managers of Municipality	5	5 601						11	11	5 602	0.2%
% Increase			(5)							1	
Other Municipal Staff											
Basic Salaries and Wages		26 686						180	180	26 846	0.6%
Pension and UIF Contributions		4 076						520	520	4 596	12.8%
Medical Aid Contributions		743						543	543	1 287	73.1%
Overtime		350						292	292	642	63.3%
Performance Bonus		2 323						364	364	2 677	
Motor Vehicle Allowance		1 292						298	298	1 590	23.1%
Cellphone Allowance		113						34	34	147	30.6%
Housing Allowances		1 130						12	12	1 144	
Other benefits and allowances		1 295						(492)	(492)	803	
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
Sub Total - Other Municipal Staff	6	38 010						1 723	1 723	39 733	4.5%
% Increase											
Total Parent Municipality		56 875						3 278	3 278	60 153	5.8%
Board Members of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Board Fees											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
Sub Total - Board Members of Entities	5										
% Increase											
Senior Managers of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
Sub Total - Senior Managers of Entities	5										
% Increase											
Other Staff of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
Sub Total - Other Staff of Entities	5										
% Increase											
Total Municipal Entities											
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		56 875						3 278	3 278	60 153	5.8%
% Increase											
TOTAL MANAGERS AND STAFF		43 690						1 734	1 734	45 425	4.0%

References

1. Include Loans and advances where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec

11. $G = B + C + D + E + F$

12. Adjusted Budget $H = (A \text{ or } A12 \text{ etc}) + G$

KZN435 Umzimkhulu - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26 February 2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE&COUNCIL		8 285	-	-	-	6 969	-	-		6 888			-	22 142	23 448	24 738
Vote 2 - BUDGET & TREASURY OFFICE		16 820	1 852	1 737	965	7 112	662	1 735		2 147			-	33 029	34 978	36 902
Vote 3 - CORPORATE SERVICES		7 815	-	-	-	6 597	-	25		5 016			-	19 453	20 601	21 734
Vote 4 - COMMUNITY & SOCIAL SERVICES		6 250	977	360	222	5 508	222	212		6 233			-	19 984	21 163	22 327
Vote 5 - STRATEGIC PLANNING		4 603	7	11	9	3 891	10	17		3 253			-	11 800	12 496	13 183
Vote 6 - INFRASTRUCTURE		43 618	3 833	83	5 084	14 535	28 364	2 299		32 418			-	130 235	108 794	96 546
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		87 392	6 668	2 191	6 280	44 612	29 258	4 288	-	55 954	-	-	-	236 643	221 480	215 430
Expenditure by Vote																
Vote 1 - EXECUTIVE&COUNCIL		2 276	1 793	2 205	2 292	2 295	2 564	1 753	3 071	3 071	3 071	3 071	3 071	30 535	32 337	34 115
Vote 2 - BUDGET & TREASURY OFFICE		1 470	1 673	1 631	1 530	1 250	1 569	1 507	2 826	2 826	2 826	2 826	2 826	24 762	26 223	27 665
Vote 3 - CORPORATE SERVICES		1 187	1 498	1 762	2 017	1 391	1 606	1 732	2 505	2 505	2 505	2 505	2 505	23 715	25 114	26 495
Vote 4 - COMMUNITY & SOCIAL SERVICES		1 156	1 582	1 476	1 668	1 701	1 638	1 557	2 093	2 093	2 093	2 093	2 093	21 245	22 498	23 736
Vote 5 - STRATEGIC PLANNING		422	460	541	535	554	922	791	1 678	1 678	1 678	1 678	1 678	12 613	13 357	14 092
Vote 6 - INFRASTRUCTURE		4 251	4 483	3 801	4 048	4 640	6 489	4 117	1 475	1 475	1 475	1 475	1 475	39 206	41 520	43 803
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		10 763	11 490	11 416	12 090	11 831	14 788	11 458	13 648	13 648	13 648	13 648	13 648	-	-	-
Surplus/ (Deficit)		76 629	(4 822)	(9 225)	(5 810)	32 781	14 471	(7 170)	(13 648)	42 306	(13 648)	(13 648)	(13 648)	152 076	161 048	169 906
References																
1. Surplus/(Deficit) = Total Revenue - Total Expenditure																

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

KZN435 Umzimkhulu - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 26 February 2015

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		32 920	1 852	1 737	965	20 678	662	1 760	-	14 050	-	-	-	74 624	91 933	94 272
Executive and council		8 285	-	-	-	6 960	-	-	-	6 888	-	-	-	-	22 142	28 584
Budget and treasury office		16 820	1 852	1 737	965	7 112	662	1 735	-	2 147	-	-	-	33 029	39 027	40 320
Corporate services		7 815	-	-	-	6 597	-	25	-	5 016	-	-	-	19 453	24 903	25 367
Community and public safety		6 179	905	288	153	5 439	153	160	-	5 859	-	-	-	19 135	23 553	24 157
Community and social services		6 179	905	288	153	5 439	153	160	-	5 859	-	-	-	19 135	23 553	24 157
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		48 222	3 839	94	5 093	18 426	28 374	2 316	-	35 672	-	-	-	142 035	114 399	117 422
Planning and development		4 603	7	11	9	3 891	10	17	-	3 253	-	-	-	11 800	15 026	15 321
Road transport		43 618	3 833	83	5 084	14 535	28 364	2 299	-	32 419	-	-	-	130 235	99 373	102 101
Environmental protection														-	-	-
Trading services		72	72	72	69	69	69	52	75	75	75	75	75	849	899	949
Electricity														-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management		72	72	72	69	69	69	52	75	75	75	75	75	849	899	949
Other														-	-	-
Total Revenue - Standard		87 392	6 668	2 191	6 280	44 612	29 258	4 288	75	55 656	75	75	75	236 643	230 784	236 799
Expenditure - Standard																
Governance and administration		4 934	4 964	5 597	5 839	4 937	5 739	4 993	8 402	8 402	8 402	8 402	8 402	79 012	83 673	88 277
Executive and council		2 278	1 793	2 205	2 292	2 295	2 564	1 753	3 071	3 071	3 071	3 071	3 071	30 535	32 337	34 116
Budget and treasury office		1 470	1 673	1 631	1 530	1 250	1 569	1 507	2 826	2 826	2 826	2 826	2 826	24 762	26 223	27 665
Corporate services		1 187	1 498	1 762	2 017	1 391	1 606	1 732	2 505	2 505	2 505	2 505	2 505	23 715	25 114	26 495
Community and public safety		1 156	1 582	1 476	1 668	1 701	1 638	1 557	2 093	2 093	2 093	2 093	2 093	21 245	22 498	23 736
Community and social services		1 156	1 582	1 476	1 668	1 701	1 638	1 557	2 093	2 093	2 093	2 093	2 093	21 245	22 498	23 736
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		4 602	4 873	4 272	4 513	5 123	7 340	4 837	3 098	3 098	3 098	3 098	3 098	51 049	54 081	57 489
Planning and development		422	480	541	535	554	922	791	1 678	1 678	1 678	1 678	1 678	12 613	13 357	14 092
Road transport		4 180	4 413	3 731	3 977	4 569	6 418	4 047	1 420	1 420	1 420	1 420	1 420	38 436	40 704	43 397
Environmental protection														-	-	-
Trading services		71	71	71	71	71	71	71	71	71	71	55	8	770	815	860
Electricity														-	-	-
Water														-	-	-
Waste water management														-	-	-
Waste management		71	71	71	71	71	71	71	71	71	71	55	8	770	815	860
Other														-	-	-
Total Expenditure - Standard		10 763	11 490	11 416	12 090	11 831	14 788	11 458	13 664	13 664	13 664	13 648	13 601	152 076	161 048	170 361
Surplus/ (Deficit) 1.		76 629	(4 822)	(9 225)	(5 810)	32 781	14 471	(7 170)	(13 589)	41 992	(13 589)	(13 574)	(13 527)	84 568	69 735	66 438
References																
1. Surplus (Deficit) must reconcile with budget table A2 and monthly budgetary control reports																

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

KZN435 Umzimkhulu - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26 February 2015

Supporting Table SB14 Adjustments Budget - 26 February 2015																
Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		5 514	388	388	388	388	388	363	136	136	136	136	136	8 500	9 002	9 497
Property rates - penalties & collection charges														-	-	-
Service charges - electricity revenue														-	-	-
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse														-	-	-
Service charges - other		72	72	72	69	69	69	52	75	75	75	75	75	849	899	949
Rental of facilities and equipment		71	68	75	72	139	88	46	117	117	117	117	117	-	-	-
Interest earned - external investments		183	385	456	238	196	218	395	186	186	186	186	186	1 143	1 210	1 277
Interest earned - outstanding debtors		15	7	5	5	10	4	10	39	39	39	39	39	3 000	3 177	3 352
Dividends received														250	265	279
Fines		62	87	97	46	61	46	47	111	111	111	111	111	-	-	-
Licences and permits		32	30	48	60	45	44	62	11	11	11	11	11	1 000	1 059	1 117
Agency services														375	397	419
Transfers recognised - operational		47 773	5 380	-	-	39 304	-	2 250	5 682	5 682	5 682	5 682	5 682	-	-	-
Other revenue		738	236	1 050	401	649	130	1 063						123 116	155 613	158 825
Gains on disposal of PPE												(754)		3 514	3 721	3 926
Total Revenue		54 460	6 653	2 191	1 280	40 862	988	4 288	6 356	6 356	6 356	6 356	5 602	141 747	175 344	179 640
Expenditure By Type																
Employee related costs		3 476	3 572	3 450	3 770	3 666	3 862	3 754	3 975	3 975	3 975	3 975	3 975	45 425	48 332	51 425
Remuneration of councillors		1 002	1 002	1 003	1 004	1 004	1 004	1 135	1 515	1 515	1 515	1 515	1 515	14 729	15 465	16 238
Debt impairment														-	-	-
Depreciation & asset impairment		3 081	2 890	2 981	3 035	3 051	3 060	3 058						-	-	-
Finance charges													(6 906)	14 250	15 091	15 921
Bulk purchases														-	-	-
Other materials														-	-	-
Contracted services		630	567	705	647	818	762	806	677	677	677	677	677	-	-	-
Grants and subsidies		809	296	299	295	295	297	298	230	230	230	230	230	8 320	8 281	8 737
Other expenditure		1 765	3 163	2 979	3 338	2 997	5 803	2 407	8 633	8 633	8 633	8 633	8 633	3 740	3 961	4 178
Loss on disposal of PPE														65 613	69 484	73 305
Total Expenditure		10 763	11 490	11 416	12 090	11 831	14 788	11 458	15 030	15 030	15 030	15 030	8 123	152 076	160 613	169 805
Surplus/(Deficit)		43 697	(4 837)	(9 225)	(10 810)	29 031	(13 799)	(7 170)	(8 674)	(8 674)	(8 674)	(8 674)	(2 521)	(10 329)	14 730	9 835
Transfers recognised - capital		2 824	1 795	2 062	8 248	7 903	5 024	11 747	11 059	11 059	11 059	11 059	11 059	94 896	55 667	57 397
Contributions														-	-	-
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		46 521	(3 042)	(7 163)	(2 562)	36 934	(8 776)	4 577	2 385	2 385	2 385	2 385	8 538	84 567	70 397	67 233
References																
1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4																

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

KZN435 Umzimkhulu - Supporting Table SB15 Adjustments Budget - monthly cash flow - 26 February 2015

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	###															
Property rates		182	3 452	388	388	237	95	146	552	552	552	552	552	7 650	8 101	8 547
Property rates - penalties & collection charges														-		
Service charges - electricity revenue														-		
Service charges - water revenue														-		
Service charges - sanitation revenue														-		
Service charges - refuse		80	55	72	69	91	43	73	57	57	57	57	57	765	810	855
Service charges - other														-		
Rental of facilities and equipment		71	68	75	72	139	88	46	117	117	117	117	117	1 143	1 210	1 277
Interest earned - external investments		183	385	456	238	196	218	395	186	186	186	186	186	3 000	3 177	3 352
Interest earned - outstanding debtors		15	7	5	5	10	4	10	39	39	39	39	39	250	265	279
Dividends received									-					-		
Fines		62	87	97	46	61	46	47	111	111	111	111	111	1 000	1 059	1 117
Licences and permits		32	30	48	60	45	44	62	11	11	11	11	11	375	397	419
Agency services									-					-		
Transfer receipts - operational		47 773	5 380			39 304				30 659			(5)	123 111	155 613	158 825
Other revenue		738	251	1 438	284	649	130	1 063					(1 020)	3 514	3 721	3 926
Cash Receipts by Source		49 135	9 715	2 578	1 143	40 732	669	1 842	1 072	31 731	1 072	1 072	47	140 808	174 354	178 596
Other Cash Flows by Source																
Transfers receipts - capital		31 587	-	-	5 000	3 750	28 270	2 250					14 039	84 896	55 667	57 397
Contributions & Contributed assets														-		
Proceeds on disposal of PPE														-		
Short term loans														-		
Borrowing long term/refinancing											10 000			-		
Increase in consumer deposits														-		
Decrease (increase) in non-current debtors														-		
Decrease (increase) other non-current receivables														-		
Decrease (increase) in non-current investments														-		
Total Cash Receipts by Source		80 722	9 715	2 578	6 143	44 482	28 939	4 092	1 072	31 731	11 072	1 072	14 086	235 704	230 021	235 994
Cash Payments by Type																
Employee related costs		3 476	3 572	3 450	3 770	3 666	3 862	3 754	3 975	3 975	3 975	3 975	3 975	45 425	48 332	51 425
Remuneration of councillors		1 002	1 002	1 003	1 004	1 004	1 004	1 135	1 515	1 515	1 515	1 515	1 515	14 729	15 465	16 238
Collection costs														-		
Interest paid														-		
Bulk purchases - Electricity														-		
Bulk purchases - Water & Sewer														-		
Other materials														-		
Contracted services		630	567	705	647	818	762	806	677	677	677	677	677	8 320	8 281	8 737
Grants and subsidies paid - other municipalities														-		
Grants and subsidies paid - other		73	76	79	75	74	76	77	78	78	78	78	78	919	973	1 026
General expenses		1 465	3 163	2 979	3 338	2 997	5 803	2 407	6 963	6 963	6 963	6 963	6 963	56 967	65 980	69 251
Cash Payments by Type		6 646	8 380	8 215	8 834	8 559	11 507	8 179	13 208	13 208	13 208	13 208	13 208	126 358	139 031	146 678
Other Cash Flows/Payments by Type																
Capital assets		2 824	1 795	2 062	8 248	7 903	5 024	11 747	13 560	13 560	13 560	13 560	13 562	107 406	55 667	57 397
Repayment of borrowing														-		
Other Cash Flows/Payments														-		
Total Cash Payments by Type		9 470	10 175	10 277	17 082	16 462	16 531	19 927	26 768	26 768	26 768	26 768	26 769	233 764	194 698	204 075
NET INCREASE/(DECREASE) IN CASH HELD		71 252	(460)	(7 698)	(10 939)	28 020	12 408	(15 835)	(25 696)	4 963	(15 696)	(25 696)	(12 683)	1 940	35 323	31 918
Cash/cash equivalents at the month/year beginning:		51 826	123 081	122 621	114 923	103 984	132 004	144 411	128 577	102 881	107 844	92 148	66 452	51 828	53 768	89 091
Cash/cash equivalents at the month/year end:		123 081	122 621	114 923	103 984	132 004	144 411	128 577	102 881	107 844	92 148	66 452	53 768	53 768	89 091	121 010

KZN435 Umzimkhulu - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26 February 2015

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE&COUNCIL														-	-	-
Vote 2 - BUDGET & TREASURY OFFICE														-	-	-
Vote 3 - CORPORATE SERVICES														-	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES														-	-	-
Vote 5 - STRATEGIC PLANNING														-	-	-
Vote 6 - INFRASTRUCTURE														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE&COUNCIL		69			19							32		120	-	-
Vote 2 - BUDGET & TREASURY OFFICE						35	12					33		80	-	-
Vote 3 - CORPORATE SERVICES		106			30			26						950	-	-
Vote 4 - COMMUNITY & SOCIAL SERVICES		36	26	61	77	54				350	1 200	166		1 970	-	-
Vote 5 - STRATEGIC PLANNING		10		10		8					302			330	-	-
Vote 6 - INFRASTRUCTURE		2 824	1 795	2 062	8 248	7 914	5 036	11 747	12 866	12 866	12 866	12 866	12 866	103 956	55 667	57 397
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	3	3 045	1 821	2 133	8 374	8 011	5 048	11 774	12 866	13 216	15 155	13 097	12 866			
Total Capital Expenditure	2	3 045	1 821	2 133	8 374	8 011	5 048	11 774	12 866	13 216	15 155	13 097	12 866	107 406	55 667	57 397

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

KZN435 Umzimkhulu - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 26 February 2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
<i>Governance and administration</i>		175	-	-	50	35	12	26	-	-	787	65	-	1 150	-	-
Executive and council		69			19							32	-	120	-	-
Budget and treasury office						35	12					33	-	80	-	-
Corporate services		106			30			26			787		-	950	-	-
<i>Community and public safety</i>		36	26	61	77	54	-	-	-	350	1 200	166	-	1 970	-	-
Community and social services		36	26	61	77	54				350	1 200	166	-	1 970	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		2 835	1 795	2 071	8 248	7 922	5 036	11 747	12 866	12 866	13 168	12 866	12 866	104 286	55 667	57 397
Planning and development		10		10		8					302		-	330	-	-
Road transport		2 824	1 795	2 062	8 248	7 914	5 036	11 747	12 866	12 866	12 866	12 866	12 866	103 956	55 667	57 397
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Standard		3 045	1 821	2 133	8 374	8 011	5 048	11 774	12 866	13 216	15 155	13 097	12 866	107 406	55 667	57 397

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

KZN435 Umzimkhulu - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		25 340	-	-	-	-	-	-	-	25 340	15 000	15 000
Infrastructure - Road transport		10 336	-	-	-	-	-	-	-	10 336	-	-
Roads, Pavements & Bridges		10 336	-	-	-	-	-	-	-	10 336	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		15 004	-	-	-	-	-	-	-	15 004	15 000	15 000
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Retiulation		15 004	-	-	-	-	-	-	-	15 004	15 000	15 000
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		12 200	-	-	-	-	-	-	-	12 200	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		5 000	-	-	-	-	-	-	-	5 000	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		7 200	-	-	-	-	-	-	-	7 200	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		12 200	-	-	-	-	-	-	-	12 200	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		12 200	-	-	-	-	-	-	-	12 200	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	49 740	-	-	-	-	-	-	-	49 740	15 000	15 000
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Budget Year 2014/15												Budget Year +1 2015/16	Budget Year +2 2016/17
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-	
Roads, Pavements & Bridges													
Storm water													
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Generation													
Transmission & Reticulation													
Street Lighting													
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs													
Water purification													
Reticulation													
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Reticulation													
Sewerage purification													
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Refuse													
Transportation													
Gas													
Other													
Community		-	-	-	-	-	-	-	-	-	-	-	
Parks & gardens													
Sports Fields & stadia													
Swimming pools													
Community halls													
Libraries													
Recreational facilities													
Fire, safety & emergency													
Security and policing													
Buses													
Clinics													
Museums & Art Galleries													
Cemeteries													
Social rental housing													
Other													
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings													
Other													
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Housing development													
Other													
Other assets		-	-	-	-	-	-	-	-	-	-	-	
General vehicles													
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment													
Computers - hardware/equipment													
Furniture and other office equipment													
Abattoirs													
Markets													
Civic Land and Buildings													
Other Buildings													
Other Land													
Surplus Assets - (Investment or Inventory)													
Other													
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class													
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
List sub-class													
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming													
Other (list sub-class)													
Total Capital Expenditure on renewal of existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	
Refuse													
Fire													
Conservancy													
Ambulances													

KZN435 Umzimkhulu - Supporting Table SB16c Adjustments Budget - expenditure on repairs and maintenance by asset class - 26 February 2015

Budget Year 2014/15											Budget Year +1 2015/16		Budget Year +2 2016/17	
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore- seen/	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H				
Repairs and maintenance expenditure by Asset Class/Sub-class														
Infrastructure		7 730	-	-	-	-	-	(1 100)	(1 100)	8 630	7 621	7 407		
Infrastructure - Road transport		5 830	-	-	-	-	-	(100)	(100)	5 730	6 068	6 402		
Roads, Pavements & Bridges		5 830	-	-	-	-	-	(100)	(100)	5 730	6 068	6 402		
Storm water		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-		
Generation		-	-	-	-	-	-	-	-	-	-	-		
Transmission & Reti		-	-	-	-	-	-	-	-	-	-	-		
Street Lighting		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-		
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-		
Water purification		-	-	-	-	-	-	-	-	-	-	-		
Reti		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-		
Reti		-	-	-	-	-	-	-	-	-	-	-		
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Other		1 900	-	-	-	-	-	(1 000)	(1 000)	900	963	1 006		
Refuse		-	-	-	-	-	-	800	800	800	836	870		
Transportation		-	-	-	-	-	-	-	-	-	-	-		
Gas		-	-	-	-	-	-	-	-	-	-	-		
Other		1 900	-	-	-	-	-	(1 600)	(1 600)	300	318	335		
Community		2 000	-	-	-	-	-	(700)	(700)	1 300	1 377	1 452		
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-		
Sports Fields & stadi		700	-	-	-	-	-	(350)	(350)	350	371	381		
Swimming pools		-	-	-	-	-	-	-	-	-	-	-		
Community halls		1 000	-	-	-	-	-	(350)	(350)	650	688	726		
Libraries		-	-	-	-	-	-	-	-	-	-	-		
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-		
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-		
Security and policing		-	-	-	-	-	-	-	-	-	-	-		
Buses		-	-	-	-	-	-	-	-	-	-	-		
Clinics		-	-	-	-	-	-	-	-	-	-	-		
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-		
Cemeteries		-	-	-	-	-	-	-	-	-	-	-		
Social rental housing		-	-	-	-	-	-	-	-	-	-	-		
Other		300	-	-	-	-	-	-	-	300	318	335		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-		
Buildings		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-		
Housing development		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
Other assets		2 288	-	-	-	-	-	300	300	2 588	2 741	2 891		
General vehicles		600	-	-	-	-	-	150	150	750	794	838		
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-		
Plant & equipment		800	-	-	-	-	-	(500)	(500)	300	318	335		
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-		
Furniture and other office equipment		188	-	-	-	-	-	150	150	338	356	376		
Abolition		-	-	-	-	-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-		
Other Buildings		700	-	-	-	-	-	500	500	1 200	1 271	1 341		
Other Land		-	-	-	-	-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-		
List sub-class		-	-	-	-	-	-	-	-	-	-	-		
Biological assets		-	-	-	-	-	-	-	-	-	-	-		
List sub-class		-	-	-	-	-	-	-	-	-	-	-		
Intangibles		-	-	-	-	-	-	-	-	-	-	-		
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-		
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-		
Total Repairs and Maintenance Expenditure to be adjusted	1	12 018	-	-	-	-	-	(1 500)	(1 500)	10 518	11 130	11 751		
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-		
Refuse		-	-	-	-	-	-	-	-	-	-	-		
Fire		-	-	-	-	-	-	-	-	-	-	-		
Conservancy		-	-	-	-	-	-	-	-	-	-	-		
Ambulances		-	-	-	-	-	-	-	-	-	-	-		

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbone (e.g. fibre optic, WDF infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure'
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(b) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts - 'Other' Adjustments proposed to be approved, including revenue under section (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A + A12) + G$
- Buses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

KZN435 Umzimkhulu - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26 February 2015

Annual Budget - Depreciation by asset class - 20 February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
A thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		8 360	-	-	-	-	-	-	-	8 360	8 913	10 458
Infrastructure - Road transport		9 360	-	-	-	-	-	-	-	9 360	9 913	10 458
Roads, Pavements & Bridges		8 736	-	-	-	-	-	-	-	8 736	9 252	9 761
Storm water		624	-	-	-	-	-	-	-	624	661	697
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		1 988	-	-	-	-	-	-	-	1 696	1 788	1 988
Parks & gardens		264	-	-	-	-	-	-	-	264	301	318
Sports Fields & stadia		110	-	-	-	-	-	-	-	110	118	123
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		1 275	-	-	-	-	-	-	-	1 275	1 300	1 425
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		3 728	-	-	-	-	-	(500)	(500)	3 228	3 410	3 588
General vehicles		938	-	-	-	-	-	-	-	938	960	1 048
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1 500	-	-	-	-	-	-	-	1 500	1 588	1 676
Airports		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		800	-	-	-	-	-	-	-	800	636	670
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		683	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	(500)	(500)	183	194	204
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Art sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Art sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	14 750	-	-	-	-	-	(500)	(500)	14 250	15 061	16 821
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References:

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbone (e.g. fibre optic, WFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicle/equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec)
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2) + G
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

KZN435 Umzimkhulu - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 26 February 2015

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Infrastructure	Lugwini Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 19' 43.22" S 290 57' 52.93" E	97	-				
Infrastructure	Mpilo Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		61	-				
Infrastructure	Gilina to Magera Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 23' 41" S 300 00' 50" E	157	-				
Infrastructure	Nkokweni Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 06' 29" S 290 42' 20.69" E	46	-				
Infrastructure	Gudintaba Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 05' 46.40" S 290 48' 37.87" E	173	-				
Infrastructure	Ensus Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 15' 11" S 290 48' 12" E	190	-				
Infrastructure	Angus Farm Community Hall			Yes	Community	Community halls	300 22' 39.18" 290 29' 58.04" E	170	328				
Infrastructure	Ningizilo Mahayazile Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 16' 19" S 290 31' 32.05" E	7 000	6 550				
Infrastructure	Matshila Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 16' 9.31" S 290 32' 51.71" E	97	28				
Infrastructure	Tarring of residential Road(bisi)			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 24' 45.6" S 290 53' 40.5" E	265	133				
Infrastructure	Tarring of Residential Road(White City)			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 16' 13.24" S 290 56' 22.41" E	133	14				
Infrastructure	Fencing of Cemeteries(bisi)			Yes	Community	Cemeteries		718	718				
Infrastructure	Fencing of Cemeteries(Town)			Yes	Community	Cemeteries		750	750				
Infrastructure	Fencing of Cemeteries(Riverside)			Yes	Community	Cemeteries		758	164				
Infrastructure	Fencing of Cemeteries(Rietveld)			Yes	Community	Cemeteries		628	719				
Infrastructure	Fencing of Cemeteries(Kokshill)			Yes	Community	Cemeteries		848	100				
Infrastructure	Fencing of Cemeteries(Clydesdale)			Yes	Community	Cemeteries		848	262				
Infrastructure	Ward 19 Sport field			Yes	Community	Sportsfields & stadia	300 15' 08.28" S 290 50' 02.48" E	324	591				
Infrastructure	Development of uMzimkhulu Landfill site								400				
Infrastructure	Ward 16 Soccer field			Yes	Community	Sportsfields & stadia		997	1 359				
Infrastructure	Ward 13 Community Hall - Kokshill			Yes	Community	Community halls		1 398	1 245				
Infrastructure	Zinhle Community Hall			Yes	Community	Community halls	300 26' 00" S 290 45' 05" E	3 600	3 600				
Infrastructure	Ward 8 Sportfield			Yes	Community	Sportsfields & stadia	300 12' 26.3" S 290 17' 40" E	4 000	4 000				
Infrastructure	Ward 20 Community Hall			Yes	Community	Community halls	300 21' 722" S 290 55' 920" E	3 600	3 600				
Infrastructure	Gwijendini Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 29' 42.6" S 290 56' 15.1" E	4 336	513				
Infrastructure	Kwifla Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 28' 695" S 290 40' 079" E	2 000	1 200				
Infrastructure	Tarring of residential roads(Extension 8)			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 16' 12" S 290 55' 63" E	4 000	6 000				
Infrastructure	Cebu Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 18' 304" S 290 45' 778" E	1 000	1 000				
Infrastructure	Hambanathi Access Road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	300 24' 279" S 290 56' 956" E	1 000	2 000				
Infrastructure	Gudintaba (Ward 5) Access Road								500				
Infrastructure	Marwaqa - Sayimene Access Road								2 600				
Infrastructure	Ward 1 Sportsfield								685				
Infrastructure	Nukeni Phase 2			Yes	Infrastructure - Electricity	Transmission & Reticulation		15 004	15 004				
Neighbourhood	Road 2129			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		461	461				
Neighbourhood	Road 2131			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		458	458				
Neighbourhood	Neighbourhood - SMME Development			Yes	Other			3 000	471				
Neighbourhood	Neighbourhood - Upgrading of Memorial Hall			Yes	Heritage Assets			12 081	14 610				
Small Town Development	Traffic Department Small Town Development								8 000				
	Gaybrook Electrification from Harry Gwala District								3 000				
	Gaybrook Electrification from Cogbe								3 500				
	Fencing of Pound - Excellence Award								1 000				
	Electrification from DBSA Loan- Nukeni Phase 3								10 000				
	Electrification Internal Fund- Nukeni Phase 2								2 500				
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

KZN435 Umzimkhulu - Supporting Table SB20 Not required - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

KZN435 Umzimkhulu - Supporting Table SB20 Not required - 26 February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
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10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

QUALITY CERTIFICATE

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PROVINCE OF KWAZULU-NATAL

KZN 435

Municipal manager's quality certificate

I ZWELIPHANSI S. SIKHOSANA, municipal manager of UMzimkhulu Municipality, hereby certify that the Adjustment budget 2014/2015 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name ZWELIPHANSI S. SIKHOSANA

Municipal manager of UMzimkhulu Municipality (KZN435)

Signature

Date

27 / 02 / 2015